

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0350 Bozeman Elem 16 Gallatin

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$10,910

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	504	3,205,996	895,371	874,855	
2006	535	3,341,345	988,996	944,426	34,786
2007			1,015,262	966,245	10,910

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 135,350

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 6,361

Per-student amount for FY 2006----- 6,246

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	504	3,205,996	1,219,392	1,986,604	
2006	535	3,341,345	1,356,639	1,984,706	34,786
2007					10,910

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -1,898

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

YES

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,942

Per-student amount for FY 2006----- 3,710

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT

MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Bozeman Elem 0350

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Bozeman Elem 0350						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	964350.61	1033850.57
			2XX	Personal Services - Employee Benefits	213547.74	185154.78
			5XX	Other Purchased Services	1358.59	670.00
			6XX	Supplies and Materials	2714.25	2057.41
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	568296.85	569856.93
			2XX	Personal Services - Employee Benefits	58511.57	58495.99
			5XX	Other Purchased Services	2874.85	2813.46
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	81152.79	78296.57
			2XX	Personal Services - Employee Benefits	4681.71	3248.13
			5XX	Other Purchased Services	.00	337.52
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	119338.38	130158.97
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	175993.40	194134.13
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	91324.37	85401.01
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	12813.17	11719.36
District/Coop Totals					2,296,958.28	2,356,194.83

Bozeman H S 0351

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	400126.41	424899.94
			2XX	Personal Services - Employee Benefits	70887.87	56301.17
			4XX	Purchased Property Services	.00	39.80
			5XX	Other Purchased Services	3122.27	3736.40
			6XX	Supplies and Materials	9455.92	8945.48
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	143986.50	188504.54
			2XX	Personal Services - Employee Benefits	9330.59	16177.50
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	78368.68	85190.91

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Bozeman Elem 0350

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Bozeman H S 0351						
01	General Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	9139.60	8051.56
			5XX	Other Purchased Services	.00	337.52
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	2689.99	2784.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	80861.75	87474.82
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	69577.42	65996.17
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	19483.81	24331.14
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	12006.53	12379.62
District/Coop Totals					909,037.34	985,150.57
Prime Applicant Totals					3,205,995.62	3,341,345.40